

November 19, 2002

Publication 1346 Part I - Record Layout Changes #5

The changes are identified by two vertical bars in the right margin (||). Deletions are identified by a hyphen followed by two vertical bars (-||).

---

**These changes are effective December 5, 2002.**

---

Attached are the updated changes for:

- Schedule EIC:
  - Seqs 0060 and 0130: Added "SISTER", "BROTHER", "NIECE", and "NEPHEW" to the Field Description
- Form 4563:
  - Seq 0040: Changed MMDDYYYY to YYYYMMDD in Field Description
- Form 8853 Page 1:
  - New byte count: 0248
  - Deleted Seq: 0130
- No changes: Forms:
  - Form 2439
  - Form 6251
  - Schedule A (Form 8609)
  - Form 8801
  - Form 8582
  - Form 8582-CR

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0716" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"4563bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 00000001 - 00000002
0010	Name of Taxpayer with Exclusion		35	AN
0020	Taxpayer SSN		9	N
0030	Date Bona Fide Residence Began	1	8	DT
0040	Date Bona Fide Residence Ended		8	YYYYMMDD or Blank, and    literal "CONTINUE"
0050	Rented Room	2	1	"X" or blank
0060	Rented House or Apartment	2	1	"X" or blank
0070	Quarters Furnished by Employer	2	1	"X" or blank
0080	Purchased Home	2	1	"X" or blank
0090	Family Living with You - Yes	3a	1	"X" or blank
0100	Family Living with You - No	3a	1	"X" or blank

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
*0110	Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120	Period	3b	25	AN
0130	Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140	Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150	Home Address	4b	60	AN or "STMbnn"
+0160	Home Status	4b	6	"RENTED" or blank
*+0170	Occupant Name	4b	35	AN or "STMbnn"
+0180	Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
0190	Employer's Name	5	45	AN, Allowable Special Characters are: Space ( ), less-than (<), hyphen (-), and ampersand (&)

FORM 4563

Exclusion of Income For Bona Fide  
Residents ...

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0200	Employer's Address	5	70	AN, Allowable Special Characters are: space ( ), slash (/), hyphen (-), and literal "NONE"
*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMbnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
+0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank

FORM 4563

Exclusion of Income For Bona Fide  
Residents ...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N
0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
	Byte Count		4	"0248" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8853bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0009	MSA Acct Holder SSN		9	N	
0010	Primary Archer Contribution for Current TY - Yes	1a	1	"X" or blank	
0020	Primary Archer Contribution for Current TY - No	1a	1	"X" or blank	
0030	Primary Uninsured Acct Holder - Yes	1b	1	"X" or blank	
0040	Primary Uninsured Account Holder - No	1b	1	"X" or blank	
0050	Primary Self HDHP Coverage Box	1c	1	"X" or blank	
0060	Primary Family HDHP Coverage Box	1c	1	"X" or blank	
0070	Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank	

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0080	Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0140	Employer Contributions - Yes	3a	1	"X" or blank
0150	Employer Contributions - No	3a	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	3b	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180	Limitation Amount	5	12	N
0190	Compensation Amount	6	12	N
0200	Medical Savings Account Deduction	7	12	N
0210	Total MSA Distributions Received	8a	12	N
0220	Distributions Rolled Over & Excess Contributions	8b	12	N
0230	Net MSA Distributions	8c	12	N

--||

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N
0250	Taxable MSA Distributions	10	12	N
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank
0270	Total Taxable MSA Distributions	11b	12	N
0272	Total Medicare & Choice MSA Distributions Received	12	12	N
0274	Tot Medicare & Choice Unreimbursed Med Expenses	13	12	N
0276	Taxable Medicare & Choice MSA Distributions	14	12	N
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank
0279	Total Taxable Medicare & Choice MSA Distributions	15b	12	N
	Record Terminus Character		1	Value "#"



## SCHEDULE EIC

## Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0161" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 00000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

## SCHEDULE EIC

## Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Relationship - 1	5	11	AN, "CHILD", "SON",    "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070	Number of Months - 1	6	2	N, Range 00-12
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank
0130	Relationship - 2	5	11	AN, "CHILD", "SON",    "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0140	Number of Months - 2	6	2	N, Range 00-12

SCHEDULE EIC

Earned Income Credit

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
--------------	-------------------------	----------------------	-----------------	----------------------------

	Record Terminus Character		1	Value "#"
--	---------------------------	--	---	-----------